

2605

2015-2016 Regular Sessions

I N   A S S E M B L Y

January 20, 2015

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Introduced by M. of A. BRENNAN, DINOWITZ, ORTIZ, COLTON, CLARK, ENGLE-  
BRIGHT, KAVANAGH, WEPRIN -- Multi-Sponsored by -- M. of A. ABBATE,  
GALEF, GOTTFRIED, GUNTHER, JAFFEE, MARKEY, ROSENTHAL, SCARBOROUGH --  
read once and referred to the Committee on Governmental Operations

AN ACT to amend the executive law, in relation to audit and follow-up  
reviews of agencies by the state comptroller and reports of corrective  
action

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEM-  
BLY, DO ENACT AS FOLLOWS:

1     Section 1. Section 170 of the executive law, as added by chapter 218  
2     of the laws of 1977, is amended to read as follows:  
3     S 170. Audit AND FOLLOW-UP REVIEWS of agencies by the state comp-  
4     troller; reports of corrective action. 1. Whenever the state comptroller  
5     shall conduct an audit of the activities and operations of any depart-  
6     ment, bureau, board, commission, authority or any other agency or  
7     instrumentality, he OR SHE shall submit a [tentative] DRAFT copy of a  
8     report of such audit to the head of the entity audited. The head of such  
9     entity may submit a written response to such [tentative] DRAFT report  
10    within thirty days of the receipt thereof. The state comptroller shall  
11    thereafter submit a final report of such audit which shall contain a  
12    complete copy of the response, if any, submitted to the [tentative]  
13    DRAFT report. If the final report makes recommendations for corrective  
14    action, the head of the entity audited shall report within ninety days  
15    after receipt thereof to the governor, the state comptroller, the  
16    TEMPORARY president OF THE SENATE, [president pro tem and] THE minori-  
17    ty leader of the senate, the speaker, majority and minority leaders of  
18    the assembly, and the chairman and ranking minority members of the  
19    senate finance committee and the assembly ways and means committees of  
20    the state legislature what steps were taken to implement such recommen-  
21    dations, and, where recommendations were not implemented, the reasons  
22    therefor, INCLUDING WHETHER ALTERNATE ACTIONS HAVE BEEN TAKEN THAT

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets  
[ ] is old law to be omitted.

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1 ESSENTIALLY MEET THE AUDITOR'S INTENT OR CIRCUMSTANCES HAVE CHANGED AND  
2 THE RECOMMENDATIONS ARE NO LONGER VALID. SUCH REPORTS BY THE AGENCY  
3 AUDITED SHALL CONTINUE TO BE MADE AS HEREIN PROVIDED EVERY NINETY DAYS  
4 UNTIL ALL RECOMMENDATIONS TO WHICH THE AUDITED AGENCY CONCURS ARE FULLY  
5 IMPLEMENTED OR UNTIL CIRCUMSTANCES HAVE CHANGED AND THE RECOMMENDATIONS  
6 ARE NO LONGER APPLICABLE.

7 2. THE STATE COMPTROLLER MAY CONDUCT FOLLOW-UP REVIEWS TO EXAMINE THE  
8 IMPLEMENTATION STATUS OF RECOMMENDATIONS OF PREVIOUSLY CONDUCTED AUDITS  
9 OF ANY DEPARTMENT, BUREAU, BOARD, COMMISSION, AUTHORITY OR ANY OTHER  
10 AGENCY OR INSTRUMENTALITY. WHEN CONDUCTING A FOLLOW-UP REVIEW, THE STATE  
11 COMPTROLLER SHALL DETERMINE WHETHER SUCH RECOMMENDATIONS WERE FULLY  
12 IMPLEMENTED, PARTIALLY IMPLEMENTED, NOT IMPLEMENTED AT ALL OR WERE NO  
13 LONGER APPLICABLE. THE STATE COMPTROLLER SHALL THEREAFTER SUBMIT THE  
14 FOLLOW-UP REVIEW TO THE AGENCY AUDITED. IF THE FOLLOW-UP REVIEW INCLUDES  
15 UNIMPLEMENTED RECOMMENDATIONS FOR CORRECTIVE ACTION AND THE AGENCY  
16 CONCURS WITH SUCH RECOMMENDATIONS, THE HEAD OF THE AUDITED AGENCY SHALL,  
17 WITHIN NINETY DAYS AFTER RECEIVING THE FOLLOW-UP REVIEW, REPORT TO THE  
18 AFOREMENTIONED STATE ENTITIES WHAT STEPS WERE TAKEN TO IMPLEMENT THE  
19 RECOMMENDATIONS AND WHERE THE RECOMMENDATIONS WERE NOT IMPLEMENTED, THE  
20 REASON THEREFOR, INCLUDING WHETHER ALTERNATE ACTIONS HAVE BEEN TAKEN  
21 THAT ESSENTIALLY MEET THE AUDITORS' INTENT OR CIRCUMSTANCES HAVE CHANGED  
22 AND THE RECOMMENDATIONS ARE NO LONGER VALID. SUCH REPORTS BY THE AGENCY  
23 AUDITED SHALL CONTINUE TO BE MADE AS PROVIDED IN THIS SECTION EVERY  
24 NINETY DAYS UNTIL ALL RECOMMENDATIONS ARE FULLY IMPLEMENTED OR UNTIL  
25 CIRCUMSTANCES HAVE CHANGED AND THE RECOMMENDATIONS ARE NO LONGER APPLI-  
26 CABLE.

27 S 2. This act shall take effect on the ninetieth day after it shall  
28 have become a law.